



**SHELBY COUNTY CLERK'S OFFICE**  
**DEBBIE STAMSON, COUNTY CLERK**  
**BUSINESS TAX DIVISION**  
150 WASHINGTON AVE. • SUITE 200 • MEMPHIS, TENNESSEE 38103  
PHONE (901) 545-4249 • FAX (901) 545-4215  
1075 MULLINS STATION • WEST WING • MEMPHIS, TENNESSEE 38134  
PHONE (901) 379-7099 • FAX (901) 379-7187

**APPLICATION FOR BUSINESS TAX LICENSE**

Read Carefully – Incomplete Applications Will Be Returned To You

**Exact Business Name and Location**

**Business Mailing Address**

\_\_\_\_\_  
Name (advertised business name)  
  
\_\_\_\_\_  
Physical Street Address (no PO Boxes)  
  
\_\_\_\_\_  
City, State, Zip Code  
  
\_\_\_\_\_  
Business Phone Number (include area code)

\_\_\_\_\_  
Name  
  
\_\_\_\_\_  
Address  
  
\_\_\_\_\_  
City, State, Zip Code

**Ownership Information**

Identify owners, officers and/or partners (attach separate sheet if necessary)

_____ (1) Name	_____ Title	_____ Home Phone Number	_____ Social Security Number
_____ Home Address (no PO Boxes)		_____ City	_____ State, Zip Code
_____ (2) Name	_____ Title	_____ Home Phone Number	_____ Social Security Number
_____ Home Address (no PO Boxes)		_____ City	_____ State, Zip Code

**Business Information**

Type of Ownership:    ☐ Proprietorship    ☐ Partnership    ☐ Corporation    ☐ LLC

Name of Corporation or LLC \_\_\_\_\_

Is the business:    ☐ Retail    ☐ Wholesale    ☐ Service    ☐ Construction    ☐ Manufacturer

Dominant Product Sold or Service Performed \_\_\_\_\_

Reason for Filing This Application:    ☐ Starting a New Business    ☐ Change in Ownership

Federal Employers ID No. \_\_\_\_\_ Sales Tax No. \_\_\_\_\_

THE STATEMENTS MADE IN THIS APPLICATION ARE TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF.  
(This application must be signed by the individual owner, or by a partner, or by an officer of the corporation)

_____ Signature of owner, partner or corporation officer (Must include photocopy of Driver's License)	_____ Title	_____ Date
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**Payment of Fees**

My business is located in:

\_\_\_\_\_  
Shelby County only – Minimum tax \$15.00, Collecting Fee \$7.00, Total Due **\$22.00** (Pay this amount)

\_\_\_\_\_  
Memphis and Shelby County – Minimum tax \$30.00, Collecting Fee \$12.00, Total Due **\$42.00** (Pay this amount)

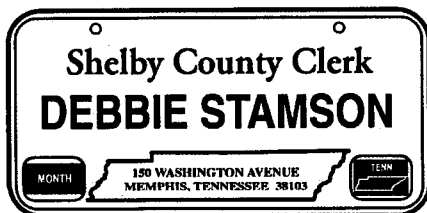
This application must be received within 20 days from commencement of business or penalty and interest apply.

Opening date of business at this location \_\_\_\_\_

**Make check payable to Shelby County Clerk, Debbie Stamson**

For Office Use Only

_____ Date Received	_____ Classification	_____ Account Number	_____ Receipt Number
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### BUSINESS TAX & GROSS RECEIPTS 545-4249

Welcome to the Memphis and Shelby County Business Community. We wish you well and will be glad to help you in any way that we can.

Along with your business license, you will be required to report gross receipts at the end of your reporting period. You will receive a form in the mail. If you do not, please contact us so that we can mail another one to you.

#### REPORTING PERIODS

Classification 1	License expires December 31	January 1 - January 1
Classification 2	License expires March 31	April 1 - April 1
Classification 3	License expires June 30	July 1 - July 1
Classification 4	License expires September 30	October 1 - October 1

Please note the following section of the law.

#### **67-4-721 Final return and payment-Liability of Purchaser**

If any person liable for any tax, interest or penalty levied hereunder shall sell out his business or stock of goods, or shall quit the business, he shall make a final return and payment within fifteen (15) days after the date of selling or quitting the business. His successor, successors, or assigns, if any shall withhold sufficient of the purchase money to cover the amount of such taxes, interest and penalties due and unpaid until such former owner shall produce a receipt from the County Clerk in the case of counties and proper city collector in the case of cities.

If the purchaser of a business or stock of goods fail to withhold the purchase money as above provided, he shall be personally liable for the payment of the taxes, interest, and penalties accruing and unpaid on account of the operation of the business by any former owner, owners, or assigns.

#### **Rule 1320-4-5-57 TRANSFER OF LICENSE**

- (1) Except as otherwise provided in paragraph (2), the license, required pursuant to T.C.A. 67-4-723, may neither be transferred from one person to another person nor from one business location to another business location.
- (2) A business may be transferred from one location in a municipality to another location within the same municipality one time during any tax year if the licensee notifies the local collecting officer at least five (5) days prior to the last day of business at the old location and pays to such local collecting officer a recording fee. (The recording fee is based upon your business location as follows: Shelby County Location, \$7.00 recording fee; Memphis, location \$12.00)

If you sale your business, you are required to file a final return with our office within fifteen (15) days of the close of business. If you buy a business or stock of goods, you should make sure that the previous owner has filed a final return with our office. If the previous owner does not file a final return with our office, you, the new owner, will become liable for any taxes, penalties or interest unpaid on the business by the previous owner.

The following rules and regulations which may affect your business license. Be sure that the license reads exactly as you wish it to read before you leave our office. Check for the following: Business name, Owners Name, Business Location, Mailing Address (if different from business location), and Expiration Date. There will be a fee for any changes made to your business license after July 1, 1983.

If you have any questions concerning the above rules and regulations, please do not hesitate to call my office at 545-4249. We will be happy to answer any questions and help you in any way that we can.

A handwritten signature in cursive script that reads "Debbie Stamson".

Debbie Stamson  
Shelby County Clerk